

Name \_\_\_\_\_

## Computer Controls Questionnaire

Date \_\_\_\_\_

1 Describe the extent to which the computer is used in significant audit areas by completing the following:

- a. List the significant computer applications run on the system, identify the source of the software used, and indicate whether the client has access to the source code.

Application	Source of software used (Check one)			Does Client have Access to Source Code?		
	Internally Developed	Vendor Unmodified	Vendor Customized			

2 If a service center is used for computer processing in significant audit areas, give the name of that center :

\_\_\_\_\_ Is a SAS 70 report (Report on Controls) deemed necessary?      yes    no

3 List the brand of hardware used and number and if they are networked.

\_\_\_\_\_  
\_\_\_\_\_

4 Describe the back-up and disaster recovery procedures in place and whether is has been tested.

**Input Controls**

5 Are there procedures for authorizing input data, including journal entries and the chart of account changes?

6 Are there adequate procedures to assure the completeness and accuracy of input data at initial recording?

Yes	No	N/A	Comments

# Computer Controls Questionnaire

**Output Controls**

7 Are there adequate procedures to assure that output is distributed only to authorized personnel?

8 Does the output contain sufficient information to permit the detection of errors and the proper handling of corrections?

**Security**

9 Is a password security feature being used?

Who has access:

\_\_\_\_\_

\_\_\_\_\_

10 Has there been any instances of unauthorized access to the accounting data?

Yes	No	N/A	Comments

Completed or updated by:

Name      Date

Name      Date

Name      Date

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\_\_\_\_\_

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